



**REPUBLICAN PARTY
NOBLE COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

REPUBLICAN PARTY
NOBLE COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Republican Party Executive Committee
Noble County
P.O. Box 73
Caldwell, Ohio 43724

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Republican Executive Committee, solely to assist the Committee in evaluating its compliance with Sections 3517.17 and 3517.18 of the Ohio Revised Code for the year ended December 31, 2001. Management is responsible for the Committee's compliance with those requirements. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the Executive Committee. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Cash Receipts

We confirmed the Ohio Political Party Fund receipts with the State of Ohio and agreed them to amounts shown on the Political Party Fund Finance Report.

Our testing revealed that one warrant written from the State of Ohio was not deposited because it was either voided or missing. We recommend the Republican Party acquire a reissued check for this amount and deposit funds in a timely manner. Consideration should be given to enrolling in the State's direct deposit program to avoid this problem in the future.

Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Committee's Ohio Campaign Finance Report with the cash balances reconciled by Brady Miller for the Committee as of December 31, 2001. The sums agreed.
2. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.
3. We agreed bank balances on the reconciliation with month end bank statements. The balances agreed.
4. We agreed reconciling items appearing on that reconciliation to subsequent bank statement. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 2001. However, we noted a receipt which was not deposited in a timely manner. We recommend the Republican Party deposit all receipts, received by it, in a timely manner.

Cash Disbursements

1. We selected all disbursement transactions, and traced the payee and amount to source documentation. We also compared the payee on the check to the name on the invoice. The payee and amount recorded in the check register agreed to the payee and amount on the canceled check.

Cash Disbursements (Continued)

2. We compared the signature on the check to the authorized signatory (treasurer) the Committee provided to us. The signatory was an approved signatory.
3. We compared the purpose for the disbursement with the allowable uses described in Section 3517.18 of the Ohio Revised Code. We found no exceptions.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on compliance of the Political Party Fund Finance Report which is attached to this report. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the Executive Committee and is not intended to be and should not be used by anyone else.

Jim Petro
Auditor of State

February 7, 2002

REPUBLICAN PARTY
NOBLE COUNTY

POLITICAL PARTY FUND FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2001 (UNAUDITED)

Beginning Balance, January 1		\$ 220
Receipts:		
State Distribution	<u>\$ 81</u>	
Total Receipts		81
Expenditures:		
Cash Disbursements	<u>\$ 75</u>	
Total Expenditures		<u>75</u>
Ending Balance, December 31		<u><u>\$ 226</u></u>

(See Report of Independent Accountants on Applying Agreed-Upon Procedures)



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OFFICE OF THE AUDITOR

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REPUBLICAN PARTY

NOBLE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MARCH 12, 2002**